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Agenda item 120
Financial reports and audited financial statements, and reports of the Board of Auditors

Draft resolution submitted by the Chairman following informal consultations

Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Having considered, for the year ended 31 December 2000, the audited financial statements and the report of the Board of Auditors on voluntary funds administered by the United Nations High Commissioner for Refugees,[1] the report of the Board on implementation of its recommendations,[2] the second report of the Secretary-General on the implementation of the recommendations of the Board on the accounts of the United Nations and on the United Nations funds and programmes for the biennium ended 31 December 1999,[3] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[4]

1. *Accepts* the financial report and audited financial statements and the report and audit opinion of the Board of Auditors regarding the voluntary funds administered by the United Nations High Commissioner for Refugees for the period from 1 January to 31 December 2000;[1]

2. *Endorses* the recommendations of the Board of Auditors contained in its report and the recommendations and conclusions contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[4]

3. *Welcomes* the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors[3] and the report of the Board on the implementation of its recommendations;[2]

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[1] *Official Records of the General Assembly, Fifty-sixth Session, Supplement No. 5E* (A/56/5/Add.5).
[2] A/56/132, annex, appendix.
[3] A/56/66 and Add.1.
[4] A/56/436.

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4. *Requests* the audited organizations to take all necessary steps to expeditiously implement the outstanding audit recommendations;

5. *Notes with concern* the qualified audit opinion on the financial statements of the United Nations High Commissioner for Refugees and requests the audited organizations to cooperate fully with the Board of Auditors and present the requested information and documentation in a comprehensive and timely manner so that this does not lead in future to similar qualified opinion.